



December 2022

Tax Ditch Updates

Happy holidays! Happy holidays! Happy holidays! Happy holidays!

A Happy New Year and Thanks!

Hello Officers!

I hope this finds you and your families well. The Delaware Department of Natural Resources and Environmental Control (DNREC) Tax Ditch Program has had a busy year which in turn means you all, as officers, have been busy! I want to let you know how much [our](#) team appreciates each of you for your time and service to the tax ditch organizations throughout the state. It is because of you that the drainage benefit that these systems provide continue to be of service throughout Delaware.

In 2022, the DNREC Tax Ditch Program has made headway on recommendations made in the [2021 Tax Ditch Modernization Workgroup](#). Below, I have highlighted some of our major accomplishments thus far to keep you up to date.

- **Hired a Communications & Outreach Specialist** – A position that is responsible for creating tax ditch content, materials, and resources for officers and the public to increase tax ditch awareness. If you have resource needs, please reach out to Ivette Clayton at 302-608-5495 or ivette.clayton@delaware.gov for further assistance.
- **Presented at the 2022 Delaware Association of Realtor Convention** — Educating the Delaware Real Estate community on the importance of tax ditches and in particular rights-of-ways.
- **Secured Supplemental Funding** – \$500,000 was split and distributed to the Kent, New Castle, and Sussex Conservation Districts based on mileage of tax ditch channel in each county. These funds were used to supplement the respective Conservation District Tax Ditch Cost Share Program to allow for more tax ditch maintenance activities on the ground.
- **Leveraged Grant Funding** – Check out the “Eco Friendly Repair Options” section of this newsletter to see how implementing “green” practices has allowed our office to secure additional funding to resolve maintenance issues on tax ditches.
- **Increased Coordination** – State and Local agencies have increased communication with our Program so we are able to conduct reviews of proposals for tax ditch impacts prior to the agency issuing approval.
- **Consistent Court Order Change (COC) Recordation** – To ensure COCs are properly recorded, we are providing the option to assist in filing COC documents at the county Prothonotary and Recorder of Deeds offices instead of leaving this as a landowner responsibility.
- **FY23 Electronic Notice of Intent (eNOI) Fees** – Our office will cover the eNOI fees for the tax ditch dipouts scheduled to occur between July 1, 2022 and June 30, 2023. However, we must be notified regarding the status of the project by **June 30** or the tax ditch or their designated contractor may be responsible for the annual billing fee. It is our hope to have sufficient funding to repeat this in the coming years.

We are gearing up for another successful year set to accomplish objectives that make your roles and responsibilities as officers a little easier. We look forward to working with you in 2023!



Melissa Hubert
Program Manager II
DNREC Tax Ditch Program

Dates to Remember

March 1—Documentation for *Audit* by DNREC due if you need a warrant rate change.

March 31—*Warrant rate* change requests due to DNREC.

June 30—Documentation for *Audit* by DNREC due to be eligible for Sussex Conservation District's Tax Ditch Cost-Share Program.

June 30—Notify DNREC Tax Ditch Program of status of tax ditch *dipouts* that occurred in the fall 2022/winter 2023 for eNOI coverage termination or extension.

Stay in touch with us throughout the year!
Sign-up for the tax ditch officer e-newsletter.



Reducing Bank Erosion With Eco-Friendly Repair Options

Do you have an area where the tax ditch banks are continually being eaten away or are falling in? Consider implementing an eco-friendly solution that will stabilize the bank in a way that mimics natural stream habitats.

Techniques

The general idea behind these eco-friendly bank stabilization methods is to slow the flow of water down, make the side slopes more stable, and, added benefits, such as habitat for wildlife and improved water quality. Here are a few examples:

- **Soil lifts** - soil wrapped in a fabric to prevent it from washing away and give plants time to grow to stabilize, creates stepped platforms to the top of bank and often has rocks placed at the “toe” or where the side slope meets the ditch bottom
- **Flood plain benches** - a soil bench that is created next to a main channel to allow water to spill over, it may slow water flow and will widen the channel
- **Wetland reconnection/restoration** - reconnecting ditch channels to areas where the natural stream channel historically existed or connecting the channel to newly created wetlands



Bridgeville Branch Tax Ditch, Floodplain Bench

Items to Consider

Not every site is a good candidate for these techniques. Here are some items to consider:

- Is there enough room for large equipment to access the site and work? In addition, you, as the tax ditch organization, will still need to be able to access the tax ditch for future maintenance. This may require a Court Order Change (COC).
- Consent from the landowner will most likely be needed as the footprint of the tax ditch will change.
- Can the tax ditch support the maintenance requirements of the technique into the future?

Funding

Since these practices are eco-friendly there are multiple sources to assist in funding these types of projects. If you have a particular site and are interested in learning more, contact our office and let's talk!

Project Spotlight: Bucks Branch Bank Stabilization



Bucks Branch Tax Ditch, Soil Lifts

Concern

A portion of Prong 5 of the Bucks Branch Tax Ditch had a failing concrete retaining wall causing streambank erosion. It created sink holes and voids along approximately 350 linear feet of the tax ditch channel and associated rights-of-way.

Resolution

The existing concrete retaining wall was removed in order to restore a more natural gradient on the bank and stabilize the channel. Soil lifts with live stakes were stepped up to the top of bank and riprap was added at the toe of the bank.

This method of stabilization prevents further erosion and channel sedimentation while improving water quality.

Due to these characteristics, the project was fully funded by Resource Conservation and Development Fund (RC&D) and Chesapeake Bay Implementation Grant.

Learn More With These Links:

- wmap.blogs.delaware.gov/2022/09/26/delaware-tax-ditches-getting-back-to-nature/
- wmap.blogs.delaware.gov/2017/05/22/re-engineering-nature-in-delaware-tax-ditches/
- youtube.com/watch?v=KCt0s2d4v_w

Advertising a Tax Ditch Meeting

It's that time of year again! Please schedule your annual meeting.

We encourage holding your meeting before March 1 to make sure you are able to meet any deadlines that may apply for any needed warrant rate changes.

Tax ditch annual and special meetings **must be advertised a minimum of 10 days prior** to meeting date as outlined in [§ 4159 of the Tax Ditch Law](#). There are 2 options to advertise a meeting following the Tax Ditch Law.

1. *Publish notice of meeting in a newspaper of general circulation and 5 conspicuous places* in your tax ditch area. Locations where the tax ditch meeting notices are commonly posted include (but are not limited to) the local post office, a community center, development club house, or posted signs through a development/community. Yard signs have also yielded higher participation at meetings in tax ditches that are residentially developed.
2. *Mailing a notice of meeting to each taxable*, or landowner, within your tax ditch watershed. This option is strongly recommended in an attempt to not only increase participation at your meeting but also raise awareness of your tax ditch.

Our office will provide meeting notice templates, mailing labels and pre-printed postcards or letters, your tax ditch organization will pay for postage or advertisements. Once you have your meeting scheduled or if you need assistance in planning for your annual meeting, reach out to our Officer Coordinator, Heather Hitchens at 302-855-1936.

Photo by [Patrick Fore](#) on [Unsplash](#)

Taxation: Warrant Rates

What is a Tax Ditch Warrant?

A tax ditch warrant is the percent of the total tax ditch assessment base levied annually by the tax ditch organization. This number is the expected funds you are to collect each year. Ask our office if you need help figuring out your current assessment base.

The warrant rate levied should be reflective of the money your tax ditch organization needs to perform any anticipated tax ditch maintenance activities and cover annual operating costs (postage, bonding, etc.). The warrant should be evaluated and voted on annually at your tax ditch annual meeting.

If you are **anticipating a warrant change please hold your annual meeting by March 1**. Remember - ditch taxes are collected annually on property tax bills so warrant changes processed in March go into effect on that calendar year's property tax billing.

Steps to Process a Warrant Change

1. Hold an annual or special meeting by March 1 and present the warrant rate change for a vote. Document the outcome of the vote in the meeting minutes.
2. Submit a warrant change request to the DNREC Tax Ditch Program by March 31 and include:
 - Most recent Tax Ditch Annual Meeting Minutes
 - Audited Financial Statement from January 1 to December 31, 2022. (Note: If you need DNREC Tax Ditch Program to complete audit please submit request and documents by March 1 to ensure this can be processed in time.)

For assistance with warrant rates contact the Tax Ditch Administrative Support Coordinator, Michele Garner at 302-855-1933



Conservation District Updates

Kent Conservation District

Point of Contact: Gene Vanderwende

Direct Contact: 302-608-5372

Mobile: 302-363-4420

Email: gene.vanderwende@delaware.gov



Highlights:

- Signup for 2023 Matching Funds Program between May to July. An official notice will be sent out at a later time.
- Tax ditch annual meeting and audited financial statements are due. Meetings are to be held in person or hybrid — including a virtual option.

New Castle Conservation District



Point of Contact: Rick Mickowski

Direct Contact: 302-365-8979

Email: rick.mickowski@delaware.gov

Spotlight—Massey Church Tax Ditch:

A special thanks to Richard Sterling, Barbara Sterling and Ray Staats for their many years of service as officers of the Massey Church Tax Ditch.

Highlights:

- Tax Ditch maintenance is occurring or scheduled for:
 - ⇒ Woods Road Tax Ditch
 - ⇒ New Discovery East Tax Ditch
 - ⇒ Guthrie Tax Ditch
 - ⇒ Deats Tax Ditch
 - ⇒ Pencader Tax Ditch
- Salem Village Tax Ditch has new officers
- Massey Church Tax Ditch has scheduled an annual meeting for January 2023. New officers will be elected to replace the outgoing officers.

Reminders:

- **Secretary-Treasurers**, contact Bonnie Weiskott at 302-365-8978 about 2021 and 2022 financial audits.
- Contact Rick to help schedule your tax ditch annual meeting!

Sussex Conservation District

Point of Contact: Wes Allen

Direct Contact: 302-856-2105 ext. 119

Mobile: 302-535-5471

Email: wes.allen@sussexconservation.org



Spotlight—Mifflin Tax Ditch:

On December 7, 2022 Sussex Conservation District (SCD) recognized John Ferguson, the Mifflin Tax Ditch Chairperson as the 2022 Sussex Tax Ditch Officer of the year at their tax ditch breakfast.

In 2017, John Ferguson became Chairperson of the Mifflin Tax Ditch. The Mifflin Tax Ditch is north of Georgetown, spans 13 miles and drains approximately 3,600 acres of land. A lack of maintenance left the ditch overgrown and inaccessible. The channel flow was hindered by excessive sediment and organic debris. Ferguson worked diligently to restore right-of-way access and control invasive species. He proactively managed the budget and warrant rate while utilizing the SCD's Equipment Program.

Ferguson has enrolled Mifflin in the SCD's Tax Ditch Pilot Program. Under this program, he has identified problem areas to then create a maintenance and management plan. Dipouts have begun along several sections of Prong 4 as part of the ongoing maintenance plan. The Main north from Prong 4 should be completed this year.

Ferguson has been instrumental in transforming Mifflin Tax Ditch and preparing it for future success.

Highlights:

- Cost share work has begun.

Information above is provided by each county conservation district.

DNREC Tax Ditch Program Staff & Responsibilities

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Melissa Hubert — Program Manager II

Brittany Haywood — Program Manager I

Michael Case — Permitting

Ivette Clayton—Outreach & Communications

Michele Garner — Warrants, Bonding & Tax Ditch Administration

Heather Hitchens — Tax Ditch Officer Coordinator & Audits

John Inkster — Tax Ditch Assessments & GIS

Jordan Watson — Inspections & Drainage Concerns

Robin Weinkam — Court Order Changes (COC)

Amy Reed — Engineer